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THE AMERICAN INSTITUTE OF ACCOUNTANTS
ACCOUNTING TESTING PROGRAM

Bulletin No. 5

RESULTS OF ACHIEVEMENT TESTS AND ORIENTATION TESTS
ADMINISTERED IN SCHOOLS OF BUSINESS OF
NINETY-NINE COLLEGES AND UNIVERSITIES

Spring, 1948

Prepared by
Committee on Selection of Personnel
~~437 West 59th Street~~
New York 19, N. Y.

August, 1948

21 Audubon Ave

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I

INTRODUCTION

The nature of the College Accounting Testing Program was discussed in previous bulletins issued by the Committee on Selection of Personnel. Briefly stated, the program has two main purposes. These are (1) to obtain objective information about individuals which will assist schools of business of colleges and universities in admission, placement, and guidance and (2) to provide aptitude, achievement, and interest scores on graduating seniors that will be of assistance both to individual graduates in seeking employment and to prospective employers in evaluating the candidate for employment.

A test of orientation or aptitude for accounting and two levels of achievement tests were constructed and evaluated through research extending over a period of more than three years. Two forms of each test have been developed. These tests were used in the fall and spring testing programs during the academic years 1946-47 and 1947-48, and norms for various levels of the study of accounting were prepared for them. In addition, special accounting norms were developed for twenty-seven scales of the Strong Vocational Interest Blank for Men. This interest inventory may be used at any time of the year and at any age level from approximately seventeen years upward.

The achievement tests formed the main basis of the spring, 1948, program. The Level I Achievement Test was used in first- and second-year classes and in a few groups in their third year of accounting. The Level II Achievement Test was administered to accounting seniors near the point of graduation. A considerable number of colleges also gave the Orientation Test, although the larger use of this test was in the fall. Strong Vocational Interest Blanks were filled out by a few hundred students and returned for scoring and a profile report of the results.

Since the research phase of the project was still going on, and norms for the tests were still being collected, test materials were furnished without charge to the colleges.¹ Except in the case of graduating seniors whose tests were scored free, a charge of ten cents a student was made for each Orientation or Achievement Test scored by the project office. These tests could be scored locally, if desired, and many of them were scored that way. The project office sample checked all local scoring before including the results in the norms. A charge of \$1.25 a student was made for scoring and reporting the results of the Strong blank.

The results of the Orientation Test and the Achievement Tests are reported in Sections 2 and 3. No summary of the Strong blank results is included in this bulletin. The following illustrative profile of interest scores for one student will show the type of report made on the Strong blank.

¹As explained in the last section of this bulletin, it will be necessary in future testing programs to charge colleges for the use of test materials other than those of an experimental nature.

Report on Str

Your occupational interests are recorded under the heading "standard score" and opposite the appropriate occupations. The higher a score to the right of the shaded area the greater the certainty that one has the interests characteristic of that occupation. The lower the score to the left of the shaded area the greater the certainty that one does not have the interests of the occupation. Scores falling within the shaded area are indeterminate; they help sometimes to show, along with other scores, the general trend of one's interests in an occupational group. But generally they can be ignored.

Standard scores of 45 and above are rated A, meaning one has the interests characteristic of men successfully engaged in the occupation. Ratings of B+, B, and B- also indicate possession of the interests characterizing men in those occupations, but at the same time they represent less and less assurance that the classification is correct.

About 15 per cent of men known to be successful rate B+; about 9 per cent rate B; about 4 per cent, B-; and about 2 per cent C+ and C. Occasionally a successful man rates below C+. On the other hand, many successful men rate B-, B, and B+, and a few rate A in occupations other than the one in which they are engaged.

The interest profile of an accountant or of a man considering the accountancy profession, should be compared with the median profile for 1,000 accountants as shown by the solid black line.

Men's interests change very little from 25 to 55 years of age. They change somewhat from 20 to 25 years and much more so from 15 to 20 years. Consequently, the younger the man, particularly below 20 years of age, the less certainly can his interests be identified in terms of some occupation. Such changes in interests as take place are more likely to result in higher ratings than the reverse.

The ratings from this test should not be viewed as conclusive; they are not guaranteed as correct. Instead they should be viewed as merely suggestive and to be considered in the light of all other information bearing upon one's vocational choice. Occupations rated A and B+ should be carefully considered before definitely deciding against them; occupations rated C, C+, and B- should be carefully considered before definitely deciding to enter them. Remember only a few from among all the hundreds of occupations are reported on here.

Median Scores of 1,000 Accountants (200 Partners, 200 Managers, 200 Seniors, 200 Semi-Seniors, 200 Juniors)

II

SUMMARY OF TEST RESULTS

Scores obtained on the various tests employed in the spring, 1948, testing program by accounting students in the participating institutions are shown in Tables I through V. The total number of students included in each distribution is indicated at the bottom of the distribution columns, together with the range of raw scores, the medians, and the Q1 and Q3 scores. The tenth percentile and nintieth percentile scores also are indicated for each distribution. The medians and interquartile ranges are shown graphically by heavy black lines drawn adjacent to the distributions.

Achievement Tests. Table I shows the distributions of total scores on the Achievement Test, Level I, Form B. The scores are distributed separately by year of study. As in previous testing programs, wide ranges of achievement are evident. Scores for first-year accounting students on the Level I, Form B, test range from zero up to within ten points of a perfect score, this test having 178 items. The range of scores lessens somewhat with successive advance in year of study. Although there is much overlapping in the distributions, the median scores tend to increase with year of study. It is interesting to note that the upper limit of raw score range decreases with level of study. That is, the top student in the first-year distribution surpasses all of the second- and third-year groups, while the top student in the second-year distribution surpasses all of the third-year group.

Scores of seniors on the Achievement Test, Level II, are distributed in Table II. There are separate distributions for Forms A and B. Both Form A and Form B of the Level II test have 150 possible points. Although no attempt was made to equate the groups taking the separate forms, no specific selection factors operated in choice of form of the Level II test. Hence, one may infer from the differences in medians on the two forms that the Form B test may be slightly more difficult than Form A. The range of scores is considerably wider in the Form A distribution. The lowest score on this form of the test is some fifteen points less than the lowest score made on Form B, while the highest score on the II-A test is just two points less than a perfect score. Scores on the II-B test range to within twelve points of a perfect score. The wide ranges of achievement at the senior level are somewhat startling in that normal elimination throughout the four years of study is expected to limit the range of achievement by the time a full course of study is completed.

Orientation Test. More than 8,000 first-year accounting students were administered the Orientation Test in the spring, 1948, program. The majority of the group took Form B of the Orientation Test. Smaller numbers of second-year students and seniors also took Form B.

Orientation Test, Form B, results are distributed in Tables III and IV. The verbal and quantitative scores are distributed separately by year of study in Table III, and total scores are distributed by year of study in Table IV. Possible ranges of scores on the Orientation Test are from zero to 100 on the verbal section, zero to 30 on the quantitative section, and zero to 130 on total score. Following the pattern of achievement test distributions, the ranges of Orientation Test scores are quite wide. The range for the first-year group on verbal score extends from

zero to 91, just nine points below a perfect score. The senior group displays an almost identical range in verbal score, while the distribution for the second-year group does not range so low, but extends to about the same upper limit as the other two groups. The entire possible range of quantitative scores is found in the distribution for first-year students. The second-year and senior distributions each range upward to perfect scores, but the poorer students in each distribution surpass the lower part of the first-year group. These wide ranges of verbal and quantitative scores are reflected in the total score distributions. It is interesting to note that although the Orientation Test is designed to measure aptitude for accounting, the median scores increase with year of study, suggesting that scores on this test are affected somewhat by extent of formal study of accounting.

Table V shows the distributions of part and total scores on Form A for the Orientation Test taken by 949 first-year accounting students in the spring, 1948, program. In comparing this table with the distributions of Form B scores, for first-year accounting students, it will be found that the median scores on the Form B test tend to run higher throughout the test. This supports the conclusion made in a previous study¹ of these two forms that the Form B test is somewhat easier.

¹"The College and Professional Accounting Testing Programs: Results of Tests in Schools of Business of Fifty-Seven Colleges and in Fifteen Public Accounting Firms" page 4.

TABLE I

DISTRIBUTIONS OF TOTAL SCORES ON ACHIEVEMENT TEST,
LEVEL I, FORM B

Score	1st year	2nd year	3rd year
177-178			
176			
172			
168	1		
164		1	
160	3	2	2
156	5	6	2
152	9	8	1
148	13	18	3
144	22	23	
140	23	23	7
136	49	40	7
132	59	42	4
128	74	58	7
124	118	58	7
120	150	86	12
116	182	91	11
112	230	95	8
108	282	93	20
104	355	107	15
100	451	89	11
96	483	100	11
92	481	107	12
88	543	97	6
84	524	92	11
80	571	81	7
76	568	74	6
72	544	79	6
68	504	73	8
64	510	69	1
60	416	55	6
56	436	43	
52	349	37	4
48	301	34	1
44	292	38	
40	269	19	1
36	240	22	1
32	162	11	
28	129	7	
24	105	4	
20	71	3	
16	61	2	
12	38	4	
8	12	3	
4	10		
0-3	6		
Total	9651	1894	198
Q3	96.8	115.3	120.8
Md	78.6	95.7	105.9
Q1	59.4	74.5	87.1
Range	0-168	9-164	38-161
10%ile	41.9	56.5	70.9
90%ile	111.6	130.2	137.3

TABLE II

DISTRIBUTIONS OF TOTAL SCORES ON ACHIEVEMENT TESTS,
LEVEL II, FORM A, AND LEVEL II, FORM B (SENIORS)

Score	II-A	II-B
150		
147	1	
144		
141	2	
138	3	1
135	6	1
132	12	4
129	16	5
126	18	8
123	11	6
120	18	12
117	20	17
114	17	27
111	18	32
108	28	33
105	22	36
102	20	42
99	26	46
96	25	40
93	31	47
90	31	62
87	29	54
84	19	47
81	21	48
78	22	49
75	29	38
72	22	38
69	11	45
66	21	37
63	15	34
60	11	27
57	19	16
54	10	19
51	10	14
48	16	21
45	10	13
42	9	18
39	6	7
36	11	6
33	9	4
30	5	2
27	5	1
24	1	
21	3	
18	2	
15	3	1
12	1	
9	1	
6	3	
3		
0-2	1	
Total	653	958
Q3	109.0	101.0
Mid	90.1	86.6
Q1	67.8	70.3
Range	1-148	16-138
10%ile	46.6	55.4
90%ile	124.4	112.6

TABLE III

DISTRIBUTIONS OF SCORES ON PART I, VERBAL, AND PART II, QUANTITATIVE,
ON ORIENTATION TEST, FORM B

Score	V E R B A L			Score	Q U A N T I T A T I V E		
	1st yr.	2nd yr.	Senior		1st yr.	2nd yr.	Senior
99-100							
96							
93							
90	4	1	2	30	18	2	4
87	12	3	4	29	25	2	7
84	25	1	4	28	72	2	6
81	25	4	4	27	40	3	7
78	48	4	7	26	81	10	9
75	70	4	12	25	147	15	16
72	95	9	13	24	194	8	16
69	132	8	13	23	257	8	18
66	133	8	20	22	234	9	17
63	192	11	14	21	272	13	30
60	220	18	17	20	319	14	20
57	214	10	20	19	339	18	14
54	330	11	16	18	383	9	13
51	335	11	20	17	368	7	14
48	395	15	14	16	405	12	17
45	464	19	14	15	411	12	12
42	444	14	7	14	471	13	6
39	475	8	14	13	433	17	6
36	517	5	13	12	463	8	8
33	498	9	9	11	381	4	2
30	483	6	7	10	402	4	5
27	427	8	5	9	345	2	6
24	372	4	4	8	331	3	3
21	376	3	2	7	247	1	2
18	276	4	3	6	180	3	1
15	221	1	2	5	132		2
12	177			4	94		2
9	112		1	3	69		
6	74		1	2	42		
3	38			1	24		
0-2	12		1	0	17		
Total	7196	199	263	Total	7196	199	263
Q3	51.3	63.9	68.0	Q3	19.6	23.0	24.0
Md	39.1	52.0	56.7	Md	14.9	19.3	20.9
Q1	28.0	42.4	43.6	Q1	10.8	14.6	16.6
Range	0-91	15-90	0-90	Range	0-30	6-30	4-30
10%ile	18.9	30.0	33.1	10%ile	7.7	12.4	12.4
90%ile	63.3	74.0	76.7	90%ile	23.4	25.9	26.7

TABLE IV

DISTRIBUTIONS OF TOTAL SCORES ON ORIENTATION TEST, FORM B

Score	1st year	2nd year	Seniors
128-130			
124			
120			1
116	6	1	
112	12	2	5
108	25	2	5
104	32	5	5
100	49	8	12
96	79	4	15
92	116	6	13
88	159	11	19
84	187	12	16
80	204	11	21
76	276	14	28
72	343	19	18
68	376	14	14
64	447	18	13
60	487	17	18
56	514	12	12
52	564	15	14
48	515	4	7
44	539	6	11
40	490	7	2
36	433	6	3
32	353		2
28	334	5	3
24	247		2
20	171		1
16	131		1
12	57		1
8	33		
4	14		1
0-3	3		
Total	7196	199	263
Q3	68.7	84.4	89.9
Md	54.0	70.7	77.2
Q1	40.2	58.3	61.3
Range	2-117	29-119	5-120
10%ile	28.8	45.3	47.7
90%ile	82.9	98.1	100.6

TABLE V

DISTRIBUTIONS OF SCORES ON PART I, VERBAL, AND PART II, QUANTITATIVE,
AND TOTAL OF ORIENTATION TEST, FORM A (FIRST YEAR)

Score	VERBAL	Score	QUANTITATIVE	Score	TOTAL
99-100				128-130	
96				124	
93				120	
90	1	30		116	
87	1	29	2	112	2
84	3	28	5	108	2
81	1	27	4	104	2
78	2	26	7	100	1
75	5	25	4	96	10
72	7	24	13	92	8
69	15	23	14	88	9
66	17	22	11	84	17
63	15	21	16	80	20
60	16	20	28	76	15
57	23	19	29	72	31
54	34	18	42	68	43
51	38	17	53	64	58
48	48	16	53	60	58
45	55	15	61	56	61
42	54	14	95	52	72
39	60	13	68	48	81
36	64	12	70	44	79
33	81	11	70	40	78
30	73	10	71	36	73
27	72	9	47	32	71
24	75	8	42	28	59
21	53	7	39	24	44
18	58	6	32	20	25
15	40	5	21	16	18
12	14	4	18	12	4
9	17	3	12	8	6
6	4	2	9	4	1
3	2	1	6		
0-2	1	0	7	0-3	1
Total	949	Total	949	Total	949
Q3	47.4	Q3	16.8	Q3	62.7
Md	35.4	Md	13.4	Md	48.8
Q1	23.9	Q1	10.1	Q1	36.5
Range	2-91	Range	0-29	Range	2-113
10%ile	18.9	10%ile	6.7	10%ile	27.6
90%ile	58.4	90%ile	20.3	90%ile	74.9

III

RESULTS OF ACHIEVEMENT TESTS AND ORIENTATION TESTS IN INDIVIDUAL COLLEGES

Tables VI through XIV show the scores of the students in the participating institutions on the Achievement Tests and the Orientation Test, distributed separately by college. Distributions are identified by code numbers at the top of the tables. Each college is informed of its own code number. The same code number applies throughout all the tables in which the college appears.

As with the summary distributions, the individual college distributions are in terms of raw scores listed near the margins of each chart. The medians and the upper and lower limits of the middle 50 per cent of the distribution of scores for the entire group of students at each tabular division are shown by broken horizontal lines across the table. The median and interquartile range for each individual distribution can be compared readily with these "national" norms. As in the summary distribution table, the short solid horizontal line adjacent to the distribution locates the median, while the vertical solid line marks the range of scores for the middle 50 per cent. The total number of students included in each distribution, the range of raw scores, the median, the Q1 and the Q3 scores are listed under each distribution.

Individual distributions of scores on Achievement Test, Level I, Form B, are shown in Tables VI through VIII, for first-, second-, and third-year students, respectively. Distributions of scores of seniors on Achievement Test, Level II, are shown in Tables IX and X. Table IX shows results for Form A and Table X indicates results for Form B of the Level II test. Distributions of scores of first-year accounting students on the Orientation Test are shown in Tables XI and XIV. The results for Form B of this test are distributed in Table XI by individual schools, while Table XIV shows individual distributions for Form A of the test. Orientation Test, Form B, results for second-year students and seniors are shown in Tables XII and XIII, respectively.

Since it is recognized that each participating institution will be interested in determining the standing of its own students at each year of study with respect to the other colleges participating in the program, every effort has been made to eliminate elements of selection in testing students at a particular school. While there are some instances of testing on a voluntary basis, the large majority of distributions represent complete testing of all students at the particular level of study. Some element of selection may be injected when testing is on a voluntary basis in that poorer students may not wish to submit to testing. In general, however, comparisons yielded by these tables conform with results of various studies of differences in aptitude and achievement among schools and colleges widely distributed geographically.

TABLE VI

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL I, FORM B, BY FIRST-YEAR STUDENTS OF ACCOUNTING IN SIXTY-THREE COLLEGES

177-178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000
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*Distributions of less than fifteen cases were excluded.

TABLE VII
DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL I, FORM B, BY SECOND-YEAR STUDENTS OF ACCOUNTING IN TWENTY COLLEGES

	2	64	12	15	66	65	30	28	36	34	67	58	52	39	54	37	44	62	63	68	
177-178																					177-178
176																					176
172																					172
168																					168
164			1																		164
160			1														1				160
156	1		2		1	1							1								156
152		1	2		1							1					2				152
148		2	3	2	2			2			2					3					148
144	2	4	3		6		1	1			1		2			1	2				144
140		2	7	1	4		3	2	1								2				140
136	5	2	7	3	11			3			2	1					2				136
132	3	3	9	5	4	1	1	4			2	3	4		1	2	5			1	132
128	4	4	8	3	7	1	5	1	3		1	1	4	1	1	1	9				128
124	3	3	7		6		5	1			5	5	1	2	2	8	15		1		124
120	6	1	10	1	11	3	2	5	1	1	5	5	6		3	1	15			1	120
116	1	5	10	4	16	2	3	2	2		6	4	9	3	1	5	12		1		116
112	2	6	12	7	7	2	4	2	2		5	4	7		2	7	20			2	112
108	1	2	10	3	9	2	2	2	2	2	6	6	3	3	1	10	22	1		1	108
104	2	2	10	1	9	2	7	4	2		7	3	5	5	3	5	28	1	1		104
100		3	3		3		6	7			5	8	8	3	3	3	28			2	100
96	1	1	4	1	3		3	7	2	4	5	5	11	1	4	3	33		1	1	96
92		1	3		7		5	1	3	1	15	2	5	4	2	11	30	4		4	92
88			3		6	1	6	5	1	2	11	6	10	3	3	5	25	1		5	88
84	1		1		3		3	6		1	6	5	8	2	6	15	21	2	1	8	84
80			1		1		4	4	1	4	3	6	7	3	2	6	34			5	80
76							2	1			7	6	8	3	3	7	27	3	1	3	76
72			1		1	1	2	1	1	2	6	2	4		5	8	35	1	1	3	72
68			1		2			4	1	1	6	6	7	3	3	7	27		1	3	68
64	1		1				2	1	1		4	2	4	4	3	9	27	2	4	2	64
60							1	3	2		4	6	7	2	2	4	17		2	3	60
56			1						2		2	1	3	1	1	5	16	2	2	4	56
52												1	5	1	1	4	19	2		4	52
48											4		2	3		6	10			7	48
44								1			1		2			1	20		1	7	44
40									2		2					2	6	1		6	40
36									2			1	2	1		2	9	1	2	2	36
32											1		1				7			2	32
28																1	1			5	28
24																	2			2	24
20																	2			1	20
16																	1			1	16
12													1				1			2	12
8															1		2				8
4																					4
0-3																					0-3
Total	33	42	121	31	120	17	68	68	31	21	128	85	137	48	52	149	535	21	20	87	Total
Q3	135.7	137.0	134.1	134.6	131.4	123.7	120.0	120.8	114.5	103.0	110.0	110.5	111.7	105.6	104.0	107.8	104.2	92.8	92.0	85.6	Q3
Md	126.0	124.0	119.8	119.5	118.3	117.0	103.4	96.6	95.3	94.0	93.9	93.0	91.0	89.3	87.3	87.3	84.9	78.0	67.0	60.7	Md
Q1	117.0	113.0	108.5	113.6	105.8	108.5	90.0	85.1	63.5	82.3	77.1	77.5	72.3	68.0	73.6	69.9	67.1	58.5	60.0	44.4	Q1
Range	64-158	93-153	56-164	97-151	68-158	74-156	62-144	45-149	37-140	68-120	32-150	37-153	15-156	38-129	9-128	30-150	10-160	36-108	36-124	14-134	Range

*Distributions of less than fifteen cases were excluded.

TABLE VIII

DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL I, FORM B, BY THIRD-YEAR STUDENTS OF ACCOUNTING IN NINE COLLEGES

	2	65	69	64	30	37	8	54	21	
177-178										177-178
176										176
172										172
168										168
164										164
160	1				1					160
156	1					1				156
152		1								152
148						2		1		148
144										144
140		1		1	1	3			1	140
136	1-	1		1	3			1		136
132		1-	1	1	1					132
128					3	1		2	1	128
124					1	3		1	2	124
120	- - - - -	2	- - - - -	3	- - - - -	2	- - - - -	1	- - - - -	120
116	1			2	1	2	1	3	1	116
112					2	1		1	4	112
108					3	5		5	7	108
104	- - - - -		- - - - -	1	- - - - -	5	- - - - -	3	- - - - -	104
100		1		2	2			2	4	100
96					2	1	1	4	3	96
92					1	2		5	4	92
88	1							1	4	88
84	- - - - -		- - - - -		- - - - -	2	- - - - -	3	- - - - -	84
80						1		1	5	80
76						2		2	2	76
72								2	4	72
68						2		1	5	68
64								1		64
60						1		1	4	60
56										56
52					1			2	1	52
48									1	48
44										44
40						1				40
36					1					36
32										32
28										28
24										24
20										20
16										16
12										12
8										8
4										4
0-3										0-3
Total	5	7	1	11	29	37	2	43	63	Total
Q3					130.3	124.7		111.4	108.1	Q3
Md	138.0	134.0		120.7	118.0	109.2		98.5	91.5	Md
Q1					104.5	92.5		85.0	77.5	Q1
Range	89-160	103-152	132	102-143	38-161	41-158	98-119	53-151	48-140	Range

TABLE IX
DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL II, FORM A, BY SENIORS IN ACCOUNTING IN TWENTY-EIGHT COLLEGES

	70	35	3	64	65	32	6	44	9	71	37	72	2	30	7	49	38	69	19	10	53	73	50	74	33	68	45	36	
150																													150
147																													147
144																													144
141																													141
138	1			1										1						1									138
135	1		1	2										1							1								135
132			1	4		1	1		1	1	1	1		1								1		1					132
129		2	1	6	1					1				1	1					1									129
126		2		2		1			2	1	3					1	1		1	1					1				126
123	1		1	3								2		1	2			1	1	2						1			123
120	1	1	2	2	1		1		1			3				1				1				1					120
117		1	2	3					2	1	1	1			1	2		1		2		3							117
114			1	2		1			4											5		1					1		114
111		1	1	2			2					3		1	1	2				1									111
108	1			4					3		1	3		1	1	1			2	5	1	2		1					108
105	1			6		1	1			1		3		2	2				1	2		2		1					105
102			1	2	1				3	1	1							1		1		1			1				102
99			1	3			1	1	2		3	4		1	1				1	4		2				2			99
96			1	3			1		2		2	1		1	1				1	4		2					2		96
93		2		3	1	2	1		2		2	1		1	3			1	2	2	2	1	1	1	1	1	1	2	93
90			1	2			1		2		2	3		3		1	2	2	1	3	2	3	1	3	1	1	1	2	90
87																													87
84				1					2	1	1	2		4	1	1	1	1	5	2	2	1	3	2	1	1	2		84
81	1			3							1	2		1	2				2	4	1	5	1	1	1	1	1		81
78		1		2			1				1	3		1	1		2		1	2	1	3	4	1			1		78
75				5		1			3		2	1		2			1		1	2	1	7					1		75
72				2			2		3	2		1		2	2				2	4	1	5			1	1			72
69																		1		2		1							69
66				1					1	1	1	3		3	2			1	1	2		2		2		1	1		66
63				3					1					1		1				3		1			3		1		63
60		1		1											1				2	2		1				2			60
57				2			1					1								3		4					1		57
54				3					1											1		5			1				54
51				1					1									1		2		1					1		51
48				1	1													1		5		2				1	2		48
45						1						1			1			1		1		2	1			1	1	2	45
42				1		1					1				2				1	3		1				1	1	1	42
39									1					1	1				2	2	1	2	1				1		39
36															1				2	2		1							36
33										1	1				1				1	1	1	1				1		1	33
30										1		1								1	1					1			30
27											1									1	1								27
24																				1									24
21								1																			2		21
18																												1	18
15																					1								15
12																						1						1	12
9																													9
6												1														1			6
3																												1	3
0-2																												1	0-2
Total	7	12	14	75	7	8	9	7	35	12	24	38	5	26	27	22	7	11	23	90	19	55	10	64	8	13	29	16	Total
Q3				121.9					114.9		106.5	111.5		107.3	109.7	111.8			99.8	103.9	93.8	96.8		92.0			83.3	84.0	Q3
Md	121.5	120.0	118.5	104.3	103.5	102.0	100.5	100.5	99.8	99.0	96.0	93.0	91.5	91.5	90.5	90.0	88.5	87.8	87.8	84.9	82.5	80.3	76.5	76.3	70.5	67.5	65.3	51.0	Md
Q1				77.3					74.8		81.0	76.5		74.3	70.1	64.5			65.3	60.8	56.3	53.6		59.4			39.8	37.5	Q1
Range	82-140	60-130	90-137	44-139	50-130	47-133	72-134	59-122	23-132	31-132	27-134	8-134	75-111	39-141	35-130	17-128	76-127	50-125	34-128	27-142	16-138	14-129	7-135	20-133	38-107	11-127	13-114	1-95	Range

*Distributions of less than five cases were excluded.

TABLE I
DISTRIBUTIONS OF SCORES MADE ON ACHIEVEMENT TEST, LEVEL II, FORM B, BY SENIORS IN ACCOUNTING IN THIRTY-THREE COLLEGES

	1	25	75	76	37	77	48	44	15	40	12	69	78	70	79	28	80	21	9	66	61	6	7	10	51	45	54	49	24	50	81	22	82	
150																																		150
147																																		147
144																																		144
141																																		141
138																																		138
135																																		135
132																																		132
129																																		129
126																																		126
123																																		123
120																																		120
117																																		117
114																																		114
111																																		111
108																																		108
105																																		105
102																																		102
99																																		99
96																																		96
93																																		93
90																																		90
87																																		87
84																																		84
81																																		81
78																																		78
75																																		75
72																																		72
69																																		69
66																																		66
63																																		63
60																																		60
57																																		57
54																																		54
51																																		51
48																																		48
45																																		45
42																																		42
39																																		39
36																																		36
33																																		33
30																																		30
27																																		27
24																																		24
21																																		21
18																																		18
15																																		15
12																																		12
9																																		9
6																																		6
3																																		3
0-2																																		0-2
Total	8	31	33	10	23	39	16	7	15	17	70	9	16	5	24	33	17	47	32	100	27	8	27	82	17	30	33	21	14	17	25	50	34	Total
Q3		112.3	113.6		109.9	105.2	108.0		114.4	107.3	106.5		97.5		103.5	106.1	101.6	107.3	103.5	96.0	89.3		90.9	98.3	92.3	102.8	92.6	86.3	14	86.3	86.3	79.3	69.5	Q3
Md	105.0	104.3	100.5	100.5	99.4	97.9	97.5	96.8	94.5	94.5	93.6	92.5	91.5	91.5	91.2	89.3	89.3	88.5	88.5	87.3	84.8	84.0	83.3	83.0	82.5	82.5	80.6	78.8	76.5	73.5	69.4	66.0	54.8	Md
Q1		89.6	88.9		91.1	85.1	72.0		80.8	84.8	77.7		79.0		82.5	67.3	69.8	74.1	69.0	78.0	65.1		69.8	70.1	54.8	67.5	70.4	63.8	61.3	50.3	55.5	42.8		Q1
Range	84-113	44-126	44-125	80-128	64-127	60-122	44-112	78-127	78-123	70-118	51-133	72-119	61-119	60-112	36-121	34-138	54-123	46-133	44-129	41-116	40-118	76-110	47-121	41-130	34-129	42-116	56-113	33-130	55-133	49-109	43-116	27-115	16-93	Range

*Distributions of less than five cases were excluded.

TABLE XI

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM B, BY FIRST-YEAR STUDENTS OF ACCOUNTING IN THIRTY-FIVE COLLEGES

128-130	83	23	2	31	84	9	80	43	3	64	19	24	7	8	85	86	75	59	87	42	6	5	44	34	68	46	61	36	10	40	88	55	33	18	54	128-130
124																																				124
120																																				120
116	3				1									1			1		1										1						116	
112	6	1							1	1			1																							112
108	9	1	1	4					1	1					1		4		2										1						108	
104	11		1	4	1		1						1		2		3		4																104	
100	20	2	2	3		1	1	2	1	5					3		1		3						1			1	1						100	
96	22	1	1	7	2	2	2	1	2	6	2			1	10		5	3	4			2	1						2						96	
92	35		3	12	6	1	1		2	9	1	1			3		13	3	8										2						92	
88	36	4	2	9	10	8	3	5	6	18	1	3	1	1	9	1	12	1	10	1		1							2						88	
84	46	3	3	10	13	2	3	3	11	21	2	1	2		15	1	12	4	15										2						84	
80	43	1	7	11	15	8	8	2	14	19	1	1	6	1	8		11	1	11										4						80	
76	51	3	2	11	21	19	8	3	16	20		1	6	1	21		24	1	30																76	
72	58	4	7	17	14	10	9	6	25	24	3	1	9	6	29	1	30	7	27	2															72	
68	52	3	3	16	24	15	6	4	22	37	2	1	7	5	43		29	2	31	1															68	
64	41	3	6	18	25	18	17	4	25	39			4	4	62	4	20	8	53	2															64	
60	35	3	9	30	24	19	10	5	31	39	1	2	3	3	71	3	28	4	64	4															60	
56	33	4	4	15	31	17	10	4	27	30	1	2	15	7	78	3	39	7	65	4															56	
52	29	2	9	22	26	23	13	9	17	29	3	2	9	4	98	3	39	5	76	2															52	
48	18	6	2	11	13	6	5	7	22	40	1	1	8	6	89	2	43	9	75	7															48	
44	12	3	5	10	17	9	7	4	24	32	2	3	8	5	83	3	42	10	85	5															44	
40	6	2	2	8	9	8	4	2	18	29	2		5	6	63	2	46	9	60	3															40	
36	6	1	2	4	4	3	2	1	17	12	1	1	4	2	42		40	10	70	6															36	
32	1	1		4	4	6	7	2	7	13	1	1	4	3	38	3	27	3	56	1															32	
28	1	3		5	1	1		2	6	18	1	3	4	3	19		21	3	57	1															28	
24							7			4			2	2	20	3	22	4	33	5															24	
20			1	1			1			4	1				7	1	17	1	21	1															20	
16				3			1			5					4	2	5		9																16	
12	1							1		1					2		2		5	1															12	
8															1		1		4																8	
4																																				4
0-3																	1																			0-3
Total	575	54	72	237	261	176	126	67	297	456	26	24	104	60	821	33	538	98	879	46	218	21	266	36	78	138	130	43	472	59	277	27	78	254	135	Total
Q3	87.8	79.3	81.1	80.3	76.7	74.8	74.0	75.5	72.8	73.7	82.0	80.0	73.8	68.0	64.0	63.7	69.4	66.8	62.7	58.5	60.6	63.5	62.2	56.0	58.9	61.2	59.1	60.5	56.3	55.4	53.1	58.5	46.8	51.0	52.2	Q3
Md	75.6	66.7	65.3	64.8	64.2	63.2	62.4	61.2	61.1	61.1	60.0	58.0	57.9	55.0	53.7	52.7	52.2	50.7	50.1	48.0	47.6	47.3	46.3	46.0	45.8	44.8	44.0	43.8	43.6	42.8	39.7	39.6	37.5	35.3	Md	
Q1	64.2	50.3	54.7	54.0	51.7	53.9	50.0	50.7	48.0	47.5	45.0	45.3	47.5	43.3	44.4	35.0	39.9	40.2	38.0	37.7	37.8	33.7	34.2	36.0	31.5	30.7	33.3	35.0	32.8	29.8	28.7	31.0	28.3	22.6	34.7	Q1
Range	14-117	28-112	22-109	17-111	30-117	31-100	18-107	15-102	25-113	14-113	22-97	29-94	27-116	26-97	8-110	17-93	4-117	18-99	8-114	14-91	7-99	20-96	9-95	21-94	13-83	5-104	14-81	12-102	6-113	11-91	5-105	16-94	2-78	3-93	2-104	Range

*Distributions of less than fifteen cases were excluded.

TABLE XII

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM B, BY SECOND-YEAR STUDENTS OF ACCOUNTING IN EIGHT COLLEGES

	2	84	80	65	8	36	34	55	
128-130									128-130
124									124
120									120
116				1					116
112	1	1							112
108		1		1					108
104	3		1		1				104
100	4	2				2			100
96	1	1			1	1			96
92	2	2		1		1			92
88	4	4	1	1		1			88
84	3	4			1	1	1	1	84
80	1	6	1	1		1			80
76	1	9				1	2	1	76
72	2	9	3	2		1	2		72
68	1	5		4	1	2	1		68
64	5	4	1	3	1	2	2		64
60		7	1	2	1	3	3		60
56	2	2			1	4	2		56
52	2	3	2		1	2	2	3	52
48			2				2		48
44		1				3	1	1	44
40	1			2	1	1		2	40
36						3	2	1	36
32									32
28				1	1	2	1		28
24									24
20									20
16									16
12									12
8									8
4									4
0-3									0-3
Total	33	61	12	19	10	31	21	9	Total
Q3	99.0	79.8		81.0		77.0	71.0		Q3
Md	86.0	71.8	70.0	69.5	64.0	60.7	60.7	52.7	Md
Q1	66.6	66.3		63.5		46.3	50.5		Q1
Range	42-113	44-115	49-105	31-119	29-104	29-102	29-86	36-85	Range

*Distributions of less than five cases were excluded.

TABLE XIII

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM B, BY SENIORS IN ACCOUNTING IN TEN COLLEGES

	44	21	76	19	78	64	32	45	24	82	
128-130											128-130
124											124
120		1									120
116											116
112		5									112
108	1	1				1	1	1			108
104		3			1	1					104
100	3	3	1			2		2			100
96	2	2	2	1	2	2		2			96
92	2	2		2	2	2		2			92
88	---	6	---	1	4	---	---	4	---	1	88
84	3	3		2	1	3	1	2			84
80	1	5	3	---	1	4		2	1	3	80
76	---	6	---	1	4	---	---	6	---	1	76
72	1	3		3	3	1	2	2	1	1	72
68		1			1	5	1	3	1	2	68
64	1	1	1		3	3		1	1	2	64
60	---	1	---	1	2	3	2	5	---	1	60
56		1				4		2	2	3	56
52	1	1		2		1	1	6	1	1	52
48				1				5		1	48
44		2				2		2	1	4	44
40								1		1	40
36										3	36
32									1	1	32
28										3	28
24										2	24
20										1	20
16										1	16
12										1	12
8											8
4										1	4
0-3											0-3
Total	15	47	8	14	24	37	8	48	14	34	Total
Q3	100.3	101.7			91.0	87.7		86.0		67.0	Q3
Md	93.0	87.3	82.7	82.0	79.0	74.0	72.0	70.7	68.0	47.0	Md
Q1	83.0	77.2			72.0	63.0		54.7		31.3	Q1
Range	54-108	44-120	65-101	48-97	62-104	45-110	54-108	43-109	33-88	5-88	Range

*Distributions of less than five cases were excluded.

TABLE XIV

DISTRIBUTIONS OF SCORES MADE ON ORIENTATION TEST, FORM A, BY FIRST-YEAR STUDENTS OF ACCOUNTING IN FOUR COLLEGES

	11	71	10	89	
128-130					128-130
124					124
120					120
116					116
112	1	1			112
108	1	1			108
104	1	1			104
100	1				100
96	3	4	3		96
92	2	5	1		92
88	1	4	4		88
84	3	6	7	1	84
80	3	12	5		80
76	5	5	5		76
72	7	6	16	2	72
68	9	20	12	2	68
64	16	23	17	2	64
60	22	19	17		60
56	16	26	18	1	56
52	9	33	30		52
48	13	19	48	1	48
44	11	20	46	2	44
40	7	23	46	2	40
36	5	18	45	5	36
32	7	14	44	6	32
28	7	8	39	5	28
24	1	9	25	9	24
20		6	14	5	20
16		1	13	4	16
12		1	2	1	12
8		1	1	4	8
4				1	4
0-3				1	0-3
Total	151	286	458	54	Total
Q3	67.8	66.9	54.7	39.6	Q3
Md	59.9	54.8	44.0	29.6	Md
Q1	47.9	42.3	33.9	22.0	Q1
Range	27-113	10-112	11-99	2-86	Range

IV

THE FUTURE OF THE COLLEGE ACCOUNTING TESTING PROGRAM

Evidence of growing interest in the College Accounting Testing Program is shown by the number of participating colleges in the fall and spring testing during the last two-year period. The number of colleges taking part was as follows:

Fall, 1946	29
Spring, 1947	57
Fall, 1947	50
Spring, 1948	99

A total of approximately 78,000 tests were administered to accounting students during this period.

From the beginning of the project until June, 1948, major emphasis was on test construction and validation and on research. As a result of contributions from accounting firms and the American Institute of Accountants, money was available for support of this phase of the project. Since the tests were experimental and since norms were being developed for them, it seemed desirable to encourage college participation by making the test materials available without charge. The fact that the experimental work with objective tests in the accounting field had been subsidized by voluntary contributions made it financially feasible to follow the procedure of distributing the test materials free of charge and of making only a nominal charge for scoring services.

By June, 1948, the larger share of the experimental and research work in test development had been completed. It was realized that new forms of the Orientation and Achievement Tests would have to be constructed and validated at intervals, but it was felt that a satisfactory general pattern for these tests had been evolved.

At the same time, it became evident that the fund created by the accounting firms and the Institute for research and test development would soon be exhausted, and that sources of additional income would need to be sought or the project abandoned. The Committee felt that it was not advisable to ask either the Institute or the firms for additional help — at least not until further evidence was available concerning the valuation placed upon the tests by the colleges and the firms that were potential users.

Since the testing program has now entered what is primarily a service phase and since continuing financial support is not otherwise available, it will be necessary for the service program to pay its own way. A certain amount remains from contributions received, and this fund will be used to pay part of the cost of the program during the next year or two. But in the fairly near future, the testing program must either become self-supporting or be given up.

There are three potential sources of income for the project, and it is believed that each of these should be drawn upon for a portion of the financial support, if the tests are regarded by the users themselves as sufficiently worthwhile to be continued. The three sources are (1) colleges using the tests in placement, guidance, and evaluation of individual students, (2) seniors graduating from accounting courses who will soon be seeking employment, and (3) public accounting firms and business and industrial organizations employing accountants in considerable numbers.

In the opinion of the Committee, the charge to employers for the use of the tests at the point of employment should be substantial. A plan is already in operation under which employers pay costs ranging from five dollars an individual for the use of the Orientation and Achievement Tests without scoring services to twelve dollars for test materials, scoring, and a complete report of the results of the Orientation Test, Achievement Test, and interest test. While fairly extensive use of the tests by employers may be anticipated in the immediate future, the Committee regards the program primarily a College Accounting Testing Program, and it is hoped that eventually nearly all graduates of accounting courses will have had the tests and will be able to carry with them to employers certified reports of the test results.

The Committee is especially desirous of encouraging the use of the tests for selection and guidance in colleges and, to that end, is keeping the charges as low as possible. The charge to colleges for the use of the Orientation Test and the Achievement Tests will be comparable to that for tests obtained from other publishers for use in guidance. The costs will be fifteen cents a student for the use of the test materials of each type. The scoring charge, ten cents a test, will be the same as it has been in the past. The charge for the Level II Achievement Test taken by graduating seniors will be larger, since the report of test results will include a certified report which the individual may show to prospective employers. The announcements of the fall and spring testing programs in the colleges for the academic year, 1948-49, will contain detailed information concerning procedures of handling the tests, including costs.

The future of the College Accounting Testing Program depends largely upon the success of the project office, the colleges, and employers in public accounting firms and in business and industry in developing cooperative arrangements which will make the tests of maximum value to all concerned and will place the project on a sound financial footing. The marked and growing interest in the tests on the part of both colleges and employers is favorable to the continuance of the program on a self-supporting basis.